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GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

No. 4/5/2005-Fin(R&C)(129)

Read: Government Notification No. 4/5/2005-Fin(R&C)(59) dated 09-02-2009, published in the Official Gazette, Series II No. 46 dated 12-02-2009.

In exercise of the powers conferred by sub-section (4) of Section 6 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005) (hereinafter referred to as the "said Act") and in supersession of the Government Notification No. 4/5/2005-Fin(R&C)(59) dated 09-02-2009, published in the Official Gazette, Series II No. 46 dated 12-02-2009, the Government of Goa hereby exempts the sales inter-se dealers as specified in the 'Annexure' hereto, from levy and payment of output tax, in respect of goods specified in the Schedule 'G' appended to the said Act, when effected within the State, subject to the following conditions, namely:—

(1) The selling and purchasing dealer shall hold valid registration certificates issued under the said Act.

(2) The purchasing dealer shall issue to the selling dealer a declaration in '**Form B**' as appended to this Notification. The '**Form B**' shall be prepared in quadruplicate of which two copies-original and duplicate shall be given to the selling dealer, of which, original copy shall be supported by the selling dealer to his quarterly return to claim the exemption. The purchasing dealer shall furnish the triplicate copy of the '**Form B**' to the office of the Commissioner quarterly, indicating such purchases.

(3) The sales effected under this Notification shall not attract the provision of sub-section (2) of Section 6 of the said Act or any other Notification issued under the said provision and the goods purchased against declaration in '**Form B**' shall be liable to pay tax as specified in the Schedule 'C' appended to the said Act.

(4) The sales should be effected through 'Tax Invoices' only. The reference of this Notification should be indicated in the tax invoice to claim exemption from output tax.

(5) Declaration in '**Form B**' should be issued independently for each transaction.

(6) The goods purchased under this Notification are exclusively for resale and not for consumption, either as raw material or for any other use.

1. Original
2. Duplicate
3. Triplicate
4. Quadruplicate

Form B

Read: Government Notification No. 4/5/2005 Fin(R&C) () dated
/ /2015.

Name and address of the Purchasing dealer:.....
.....
.....

Tin: Date of purchase:

It is hereby declared that we have purchased on this date, from
M/s.

Address:

Tin:..... the following goods for resale, vide their
Tax Invoice No. dated for Rs. .. (Rupees.....only).

Classification of Goods

Sr. No.	Description of Goods	Quantity	Rate	Amount
1				
2				
3				
4				
5				
Total				

For M/s

Date:

Authorized Signatory

Annexure

- (1) Indian Oil Corporation Limited.
- (2) Hindustan Petroleum Corporation Limited.
- (3) Bharat Petroleum Corporation Limited.
- (4) Reliance Petroleum Company Limited.
- (5) Oil and Natural Gas Corporation Limited.
- (6) Mangalore Refineries Limited.
- (7) Shell MRPL Aviation Fuels and Services Limited.
- (8) Essar Oil Limited.

This Notification shall come into force from the date of its publication in the Official Gazette.

By order and in the name of the Governor of Goa.

Ajit S. Pawaskar, Under Secretary, Finance (R&C).

Porvorim, 22nd December, 2015.

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